IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITR No.39 of 1997
Date of decision:22.11.2006

The Commissioner of Income Tax, Patiala.

....Petitioner

versus

Punjab Wireless System Limited, SAS Nagar (Mohali)

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. SK Garg Narwana, Advocate, for the revenue.

JUDGMENT:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 17.5.1996 in ITA Nos.842 and 843/Chandi/90, for the assessment year 1984-85 and 1985-86:-

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in holding that manufacturing of wireless sets does not fall in item No.22(read with its Explanation of the Eleventh Schedule of the Income Tax Act, 1961)?"

It is not disputed that the question referred has been gone into by this Court in the case of the assessee for the assessment year 1983-84 in ITR No.244 of 1995,(**The Commissioner of Income Tax, Patiala v. M/s. Punjab Wireless System Limited, Mohali**) decided on 1.11.2006 and has been answered against the revenue and in favour of the assessee.

Accordingly, the question referred is answered against the revenue and in favour of the assessee.

Reference is disposed of.

(Adarsh Kumar Goel)
Judge

November 22,2006
'gs'

(Rajesh Bindal)
Judge